



**STATE OF MONTANA  
DEPARTMENT OF CORRECTIONS  
POLICY DIRECTIVE**

Policy No. DOC 1.2.13	Subject: <b>NON-TREASURY CASH ACCOUNTS</b>
Chapter 1: ADMINISTRATION AND MANAGEMENT	Page 1 of 2
Section 2: Fiscal Management	Effective Date: May 1, 1996
Signature: /s/ Bill Slaughter, Director	Revision Date: 04/18/06

**I. POLICY**

The Department of Corrections will maintain Non-Treasury Cash Accounts in compliance with the Montana Operations Manual.

**II. APPLICABILITY**

All Department divisions, facilities, and programs.

**III. REFERENCES**

- A. 53-1-203; *Montana Code Annotated*
- B. Volume II, Chapter 1900; *Montana Operations Manual*

**IV. DEFINITIONS**

Non-Treasury Cash Accounts – Monies held outside the state treasury. These accounts exist to give state agencies readily available cash to conduct day-to-day business.

Cash Change Account – An account consisting of monies withdrawn from a treasury account used to provide coin and currency needed to conduct cashiering or similar operations. This account is never used to make purchases.

Imprest Cash Account – An account consisting of monies withdrawn from a treasury account used for relatively small purchases requiring the use of cash as a means of payment.

Revolving Cash Account – An account consisting of monies withdrawn from a treasury account to establish a local checking account to make disbursements where timing needs cannot be met by the state warrant system.

Custodian Cash Account – An account consisting of monies held in local checking or savings accounts by an agency as an agent for individuals or organizations, and where the monies are held for the benefit of the individual or organization and are not to be used for the support of the agency.

**V. DEPARTMENT DIRECTIVES**

**A. Non-Treasury Cash Accounts**

The Department will establish, utilize, and account for Non-Treasury Cash Accounts, including Cash Change Accounts, Imprest Cash Accounts, Revolving Cash Accounts, and Custodian Cash Accounts, as outlined in *Chapter 1900, Volume II, Montana Operations Manual (MOM)*.

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## **B. Non-Treasury Cash Account Deposits**

Any program or facility utilizing a Non-Treasury Cash Account will deposit receipts as outlined in *Sections 17-6-101 through 17-6-512, Montana Codes Annotated*, and *Volume II, Chapters 1200 and 1900, Montana Operations Manual (MOM)*.

## **VI. CLOSING**

Questions concerning this policy should be directed to the Centralized Services Division Administrator.